

Senate File 2364 - Introduced

SENATE FILE 2364

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 2082)

A BILL FOR

1 An Act relating to the income tax checkoff for the child
2 abuse prevention program fund and including retroactive
3 applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 235A.2, subsection 1, Code 2009, is
2 amended to read as follows:

3 1. A child abuse prevention program fund is created in
4 the state treasury under the control of the department of
5 human services. The fund is composed of moneys appropriated
6 or available to and obtained or accepted by the treasurer of
7 state for deposit in the fund. The fund shall include moneys
8 transferred to the fund as provided in section ~~422.12K~~ 422.12F.
9 All interest earned on moneys in the fund shall be credited to
10 and remain in the fund. Section 8.33 does not apply to moneys
11 in the fund.

12 Sec. 2. NEW SECTION. **422.12F** **Income tax checkoff for child**
13 **abuse prevention program fund.**

14 1. A person who files an individual or a joint income tax
15 return with the department of revenue under section 422.13 may
16 designate one dollar or more to be paid to the child abuse
17 prevention program fund created in section 235A.2. If the
18 refund due on the return or the payment remitted with the
19 return is insufficient to pay the additional amount designated
20 by the taxpayer to the child abuse prevention program fund,
21 the amount designated shall be reduced to the remaining amount
22 remitted with the return. The designation of a contribution
23 to the child abuse prevention program fund under this section
24 is irrevocable.

25 2. The director of revenue shall draft the income tax form
26 to allow the designation of contributions to the child abuse
27 prevention program fund on the tax return. The department of
28 revenue, on or before January 31, shall transfer the total
29 amount designated on the tax return forms due in the preceding
30 calendar year to the child abuse prevention program fund.
31 However, before a checkoff pursuant to this section shall be
32 permitted, all liabilities on the books of the department of
33 administrative services and accounts identified as owing under
34 section 8A.504 and the political contribution allowed under
35 section 68A.601 shall be satisfied.

1 3. The department of human services may authorize payment
2 of moneys from the child abuse prevention program fund, in
3 accordance with section 235A.2.

4 4. The department of revenue shall adopt rules to administer
5 this section.

6 5. This section is subject to repeal under section 422.12E.

7 Sec. 3. REPEAL. Section 422.12K, Code Supplement 2009, is
8 repealed.

9 Sec. 4. RETROACTIVE APPLICABILITY. This Act applies
10 retroactively to January 1, 2010, for tax years beginning on
11 or after that date.

12	EXPLANATION
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13 This bill relates to the income tax checkoff for the child
14 abuse prevention program fund.

15 Code section 422.12E limits to four the number of income tax
16 checkoffs that can appear on the income tax return. When the
17 same four income tax return checkoffs have been provided on the
18 income tax return for two consecutive years, the two checkoffs
19 for which the least amount has been contributed through March
20 15 of the second tax year are automatically repealed.

21 The bill repeals the existing checkoff for the child abuse
22 prevention program fund and reenacts it as a new checkoff.

23 The bill applies retroactively to January 1, 2010, for tax
24 years beginning on or after that date.